

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2019

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		1
Financial Statement		
Summary of Cash Receipts, Expenditures and Unencumbered Cash	1	3
Notes to Financial Statements		7
Required Regulatory Basis Supplementary Information	<u>Schedules</u>	
Summary of Expenditures - Actual and Budget	1	19
Schedule of Receipts and Expenditures - General Fund	2a	21
Schedule of Receipts and Expenditures - Supplemental General	2b	24
Schedule of Receipts and Expenditures - Adult Education	2c	26
Schedule of Receipts and Expenditures - 4 Year Old At Risk	2d	27
Schedule of Receipts and Expenditures - K-12 At Risk	2e	28
Schedule of Receipts and Expenditures - Bilingual Education	2f	29
Schedule of Receipts and Expenditures - Virtual Education	2g	30
Schedule of Receipts and Expenditures - Capital Outlay	2h	31
Schedule of Receipts and Expenditures - Drivers Education	2i	33
Schedule of Receipts and Expenditures - Food Service	2j	34
Schedule of Receipts and Expenditures - Professional Development	2k	35
Schedule of Receipts and Expenditures - Parents as Teachers	2l	36
Schedule of Receipts and Expenditures - Special Education	2m	37
Schedule of Receipts and Expenditures - Ottawa Tiny-K	2n	39
Schedule of Receipts and Expenditures - Career & Technology Education Coop	2o	40
Schedule of Receipts and Expenditures - KPERS Contribution	2p	41
Schedule of Receipts and Expenditures - Contingency Reserve	2q	42
Schedule of Receipts and Expenditures - Textbook	2r	43
Schedule of Receipts and Expenditures - OMS After School Program	2s	44
Schedule of Receipts and Expenditures - OMS Supplemental	2t	45
Schedule of Receipts and Expenditures - Linc/EF - After School	2u	46
Schedule of Receipts and Expenditures - 21st Century	2v	47
Schedule of Receipts and Expenditures - Title VI B Discretionary Project	2w	48
Schedule of Receipts and Expenditures - Title I	2x	49
Schedule of Receipts and Expenditures - Title IIA	2y	50
Schedule of Receipts and Expenditures - Title I - Focus	2z	51
Schedule of Receipts and Expenditures - Carl Perkins Improvement Grant	2aa	52
Schedule of Receipts and Expenditures - School Grants Program	2bb	53
Schedule of Receipts and Expenditures - McKinney-Vento	2cc	54
Schedule of Receipts and Expenditures - Bond and Interest Fund	2dd	55
Schedule of Receipts and Expenditures - Construction	2ee	56
Schedule of Receipts and Expenditures - Scholarship Fund	2ff	57
Schedule of Receipts and Expenditures - Hazelton Library	2gg	58
Agency Funds – Student Organization Funds	3	59
District Activity Funds	4	61

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

TABLE OF CONTENTS - CONTINUED

	<u>Schedule</u>	<u>Page</u>
Related Municipal Entity – Communities in Schools	5	64
Schedule of Expenditures of Federal Awards		65
Notes to Schedule of Expenditures of Federal Awards		66
Special Reports		
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on An Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		68
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance		70
Schedule of Findings and Questioned Costs		72

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 290
Ottawa, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 290, Ottawa, Kansas as of and for the year ended June 30, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by the Unified School District Number 290 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 290, Ottawa, Kansas, as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 290, Ottawa, Kansas, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters

Supplementary Information

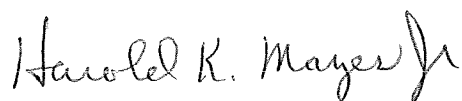
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative

The 2018 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2019 basic financial statement upon which we have rendered an unmodified opinion dated November 6, 2018. The 2018 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note C.



Harold K. Mayer Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 30, 2019

Unified School District Number 290
Ottawa, Kansas

*SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH*
For the Year Ended June 30, 2019

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General Fund	\$ 0	\$ 0
Supplemental General	286,772	0
Special Purpose Funds		
Adult Education	18,642	0
4 Year Old At Risk	0	0
K-12 At Risk	195,543	0
Bilingual Education	0	0
Virtual Education	0	0
Capital Outlay	3,427,954	0
Drivers Education	35,850	0
Food Service	312,293	0
Professional Development	190,550	0
Parents as Teachers	14,500	0
Special Education	1,804,451	0
Ottawa Tiny-K	32,642	0
Career & Technology Education Coop	243,734	0
KPERS Contribution	0	0
Contingency Reserve	1,792,604	0
Textbook	425,203	0
Linc/EF After School	27,018	0
21st Century	16,588	0
Title VI B Discretionary Project	0	0
Title I	0	0
Title IIA	0	0
Carl Perkins Improvement Grant	0	0
School Grants Program	42,298	0
McKinney-Vento Grant	0	0
District activity funds	13,053	0

The accompanying notes are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 16,453,084	\$ 16,453,084	\$ 0	\$ 546,635	\$ 546,635
5,187,592	5,210,521	263,843	4,744	268,587
58,802	58,200	19,244	0	19,244
54,244	54,244	0	2,985	2,985
2,352,984	2,454,574	93,953	144,838	238,791
40,000	40,000	0	1,223	1,223
39,043	39,043	0	8	8
1,764,686	1,967,771	3,224,869	74	3,224,943
35,016	23,525	47,341	5	47,346
988,147	1,030,719	269,721	2,307	272,028
104,852	154,409	140,993	0	140,993
14,500	14,500	14,500	0	14,500
4,559,929	4,810,997	1,553,383	189,241	1,742,624
155,773	155,773	32,642	21	32,663
713,881	767,809	189,806	50,314	240,120
1,730,655	1,730,655	0	0	0
546,448	300,000	2,039,052	0	2,039,052
479,045	611,091	293,157	0	293,157
84,792	73,690	38,120	14	38,134
70,324	64,766	22,146	10	22,156
21,229	21,229	0	0	0
496,645	496,645	0	30,073	30,073
119,569	119,569	0	9,640	9,640
27,559	27,559	0	0	0
15,454	23,001	34,751	0	34,751
15,225	15,225	0	0	0
101,468	97,221	17,300	0	17,300

The accompanying notes are an integral part of this statement.

Unified School District Number 290
Ottawa, Kansas

*SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH*
For the Year Ended June 30, 2019

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Bond and Interest Funds		
Bond and Interest	\$ 6,502,835	\$ 0
Capital Project Funds		
Construction	3,234,643	0
Trust Funds		
Expendable Trusts		
Scholarship Funds	43,105	0
Nonexpendable Trusts		
Hazelton Library	<u>45,445</u>	<u>0</u>
Total reporting entity (excluding agency funds)	\$ <u><u>18,705,723</u></u>	\$ <u><u>0</u></u>

The accompanying notes are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 5,256,014	\$ 4,738,136	\$ 7,020,713	\$ 0	\$ 7,020,713
29,091	2,565,863	697,871	5,868,460	6,566,331
171	4,053	39,223	0	39,223
<u>1,014</u>	<u>0</u>	<u>46,459</u>	<u>0</u>	<u>46,459</u>
\$ <u>41,517,236</u>	\$ <u>44,123,872</u>	\$ <u>16,099,087</u>	\$ <u>6,850,592</u>	\$ <u>22,949,679</u>

Composition of ending statutory cash:

Checking accounts	\$ 5,051,244
Money market accounts	13,475,723
Certificates of Deposit	4,405,411
Activity fund checking accounts	<u>170,214</u>
Total cash	23,102,592
Agency funds per Schedule 3	<u>(152,913)</u>
Total reporting entity (excluding agency funds)	\$ <u>22,949,679</u>

The accompanying notes are an integral part of this statement.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE A. MUNICIPAL FINANCIAL REPORTING ENTITY

The District is a municipal corporation governed by an elected seven-member commission. This regulatory financial statement presents Unified School District Number 290 (the municipality), and does not include the financial statement of any of the related municipal entities.

Communities in Schools/Ottawa Public Education Trust is a not-for-profit corporation formed under the laws of the State of Kansas. The entity benefits the District's students providing such services as an after-school program. Communities in Schools/Ottawa Public Education Trust also operates Youth Friends, Impact Grant, and 21st Century, which are not included in the financial statement of the District.

Ottawa Recreation Commission is a joint recreation system established by the District and the City of Ottawa, Kansas, in accordance with K.S.A. 12-1925. The Commission oversees recreational activities. The tax funds for the operation of the Commission are levied by the District and are remitted directly to the Commission by the County. The District must approve Bond issues for the Commission. The Commission can sue and be sued. The District must approve the acquisition of real property by the Commission. The Commission as a related municipal entity is not included in these financial statements. The Recreation Commission has a separate audit performed. Audited financial statements of the Recreation Commission can be obtained at the Recreation Commission office.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District did not have any business funds for the current year.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds that benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE C. BASIS OF ACCOUNTING - continued

of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

District has approved a resolution that it is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max – Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the “Legal Max” budget. The State Board of Education calculates the “Legal Max” budget using enrollment figures. The District’s budgeted expenditures are limited to the lower of the published budget or the “Legal Max” budget.

Adjustment for Qualifying Budget Credits – Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year’s accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE D. BUDGETARY INFORMATION – continued

A legal operating budget is not required for the following special purpose funds:

Ottawa Tiny-K	Contingency Reserve	Textbook
OMS After School Program	OMS Supplemental	LINC/EF After School
21 st Century	Title IVB Discretionary Project	Title I
Title IIA	Title I-Focus	Carl Perkins Improvement Grant
After School Program	McKinney-Vento	Scholarship Funds
Hazelton Library		

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTE E. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District rates investments (if any) as noted.

Concentration of credit risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2019 is as follows:

Investments	Percentage of Investments
Certificates of Deposit	100%

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Des Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2019.

At June 30, 2019, the carrying amount of the District's bank deposits was \$23,102,592 (which includes petty cash funds) and the bank balance was \$24,545,680. The bank balance was held by four banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$686,350 was covered by federal depository insurance and \$23,859,330 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. As of June 30, 2019 the District was only invested in certificates of deposit at local banks.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$766,301 for General Fund and \$220,622 for Supplemental General Fund subsequent to June 30, 2019 and is required by K.S.A. 72-6466 that the receipt be recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

NOTE G. CAPITAL PROJECTS

Capital project authorizations with approve change orders compared with expenditures from inception are as follows:

	Eugene Field Upgrades	Garfield Addition	High Scjhool Addition & Renovation	Garfield Playground
Total Project Cost:	\$ 499,774	\$ 1,590,106	\$ 36,259,473	\$ 348,025
Expenses paid in 15-16 year	0	0	(7,220)	0
Expenses paid in 16-17 year	0	0	(5,688,268)	0
Expenses paid in 17-18 year	(290,723)	0	(17,648,582)	0
Expenses paid in 18-19 year	(135,379)	(172,601)	(8,613,151)	(199,323)
Expenditures to date	(426,102)	(172,601)	(31,957,221)	(199,323)
Encumbrance at 6/30/19	\$ 73,672	\$ 1,417,505	\$ 4,302,252	\$ 148,703

NOTE H. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2019 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Series 2012 Refinancing	1.75-3.00 %	3/15/2012	\$ 8,855,000	9/1/2023
Series 2013 Refinancing	3.00-4.00 %	1/10/2013	11,675,000	9/1/2025
Series 2015 - A new bldg	4.00-5.00 %	6/1/2015	63,160,000	9/1/2040
Series 2015 - B Refinancing	3.95-4.05 %	6/1/2015	1,150,000	9/1/2027
Capital Leases				
Toshiba Financial Services Copier Equipment	0.00 %	12/1/2016	258,130	11/30/2021

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE H. LONG-TERM DEBT - continued

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds						
Series 2012 Refinancing	\$ 8,625,000	\$ 0	\$ 40,000	\$ (40,000)	\$ 8,585,000	\$ 257,400
Series 2013 Refinancing	7,890,000	0	1,125,000	(1,125,000)	6,765,000	276,400
Series 2015 - A new bldg	63,160,000	0	0	0	63,160,000	2,992,575
Series 2015 - B Refinancing	1,150,000	0	0	0	1,150,000	46,010
	<u>80,825,000</u>	<u>0</u>	<u>1,165,000</u>	<u>(1,165,000)</u>	<u>79,660,000</u>	<u>3,572,385</u>
Capital Leases						
Toshiba Financial Services						
Copier Equipment	154,878	0	51,626	(51,626)	103,252	0
	<u>154,878</u>	<u>0</u>	<u>51,626</u>	<u>(51,626)</u>	<u>103,252</u>	<u>0</u>
Total long-term Debt	<u>\$ 80,979,878</u>	<u>\$ 0</u>	<u>\$ 1,216,626</u>	<u>\$ (1,216,626)</u>	<u>\$ 79,763,252</u>	<u>\$ 3,572,385</u>

Current maturities of long-term debt and interest for the next five years and in five-year increments through their maturity are as follows:

	2020	2021	2022	2023	2024
Principal:					
General obligation bonds					
Series 2012	\$ 40,000	\$ 1,930,000	\$ 2,060,000	\$ 2,200,000	\$ 2,355,000
Series 2013	1,670,000	0	0	0	0
Series 2015 A	0	0	0	0	0
Series 2015 B	0	0	0	0	0
Capital Lease	51,626	51,626	0	0	0
Interest:					
General obligation bonds					
Series 2012	256,700	227,400	167,550	103,650	35,325
Series 2013	228,850	203,800	203,800	203,800	203,800
Series 2015 A	2,992,575	2,992,575	2,992,575	2,992,575	2,992,575
Series 2015 B	46,010	46,010	46,010	46,010	46,010
Total principal and interest	<u>\$ 5,285,761</u>	<u>\$ 5,451,411</u>	<u>\$ 5,469,935</u>	<u>\$ 5,546,035</u>	<u>\$ 5,632,710</u>

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE H. LONG-TERM DEBT – continued

Principal:	2025-2029	2030-2034	2035-2039	2040-2041	Total
General obligation bonds					
Series 2012	\$ 0	\$ 0	\$ 0	\$ 0	8,585,000
Series 2013	5,095,000	0	0	0	6,765,000
Series 2015 A	7,335,000	18,435,000	25,165,000	12,225,000	63,160,000
Series 2015 B	1,150,000	0	0	0	1,150,000
Capital Lease	0	0	0	0	103,252
Interest:					
General obligation bonds					
Series 2012	0	0	0	0	790,625
Series 2013	207,300	0	0	0	1,251,350
Series 2015 A	14,470,500	10,982,250	5,698,112	541,950	46,655,687
Series 2015 B	138,717	0	0	0	368,767
Total principal and interest	\$ 28,396,517	\$ 29,417,250	\$ 30,863,112	\$ 12,766,950	\$ 128,829,681

The District is subject to statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2019, the statutory limit for the District was \$17,518,380. The outstanding bond principal was \$79,660,000. This represents excess indebtedness of \$62,141,620. The District has received approval from the Kansas State Board of Education to exceed the general bond debt limitation.

Defeasance of Debt

The District issued bonds in the amount of \$64,310,000 during the year ended June 30, 2015. Some of the proceeds from these bonds were placed in a trust to provide for the future debt service payments on General obligation bonds Series 2013. The trust account and the defeased bonds are not included in the District's financial statements. At June 30, 2019, the following outstanding bonds are considered defeased: General Obligation Bond Series 2013 \$2,295,000

NOTE I. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Operating Transfers:			
General Fund	Special Education	K.S.A. 72-6478	\$ 2,834,462
General Fund	At Risk	K.S.A. 72-6428	1,418,080
General Fund	Virtual Education	K.S.A. 72-6428	39,043
General Fund	Food Service	K.S.A. 72-6428	6,876
General Fund	Professional Development	K.S.A. 72-6428	30,000
General Fund	Career & Technology Education	K.S.A. 72-6428	100,777
General Fund	Contingency Reserve	K.S.A. 72-6428	546,448
Supplemental General	Bilingual Education	K.S.A. 72-6433	40,000
Supplemental General	Professional Development	K.S.A. 72-6433	55,000
Supplemental General	Parents as Teachers	K.S.A. 72-6433	14,500
Supplemental General	K-12 At Risk	K.S.A. 72-6433	865,317
Supplemental General	4 Year Old At Risk	K.S.A. 72-6433	54,244
Supplemental General	Special Education	K.S.A. 72-6433	887,698
Supplemental General	Career & Technology Education	K.S.A. 72-6433	600,000
Contingency	TextBook Fund	K.S.A. 72-6433	300,000

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE J. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits: As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Flexible Benefit Plan (I.R.C. Section 125): The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All Classified employees who work 630 hours per year or more are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include health insurance (must have 30 hours per week to be eligible) life insurance, dental insurance, vision insurance, cancer insurance, disability income protection, dependent care coverage and a medical reimbursement plan.

Deferred Compensation Plan: The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plans, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Investments are managed by the plan trustees under one of various pools of investment options offered by Security Distributors, Inc.

Compensated Absences: At the beginning of each school year full-time certified staff members are credited with 10 days of leave. The unused portion of which accumulates up to a total of 110 days. Licensed staff may use all or any portion of their leave for personal illness or disability. Upon retirement or death, payment equal to one-half of the substitute pay per day will be made to the employee or beneficiary for accumulated sick leave. When an employee has accumulated 100 days of sick leave a block of 10 days may be sold back to the District for payment equal to one-half of the substitute pay per day.

Employees leaving the district shall be paid for accrued vacation time at the employee's regular daily rate of pay. Employees earning 15-20 vacation days may carry up to 10 days forward. This carry-over amount must be used by December 31, of that fiscal year.

Full-time classified employees accrue vacation time at the end of each fiscal year worked or portion thereof as follows.

After 1 year	One week (5 days)
After 2 years	Two weeks (10 days)
After 5 years	Three weeks (15 days)
After 15 years	Four weeks (20 days)

A maximum of two days of paid personal business or emergency leave may be granted each year subject to the approval of the superintendent or designee.

At the end of the school year, an employee who has unused personal leave days may: (1) be credited with a maximum of one day sick leave and/or, (2) be reimbursed for each day at the substitute rate, and or, (3) carryover one day of personal leave to the following year for a maximum of three personal days provided employee has been employed by the district for at least ten years.

After three years of service, employees may trade 2 sick days for an additional personal leave day up to a maximum of 2 additional personal days. This option is available only once every three years.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE J. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Compensated Absences: Sick leave may be granted to classified employees at the rate of one day per month worked each year with a total accumulation of 100 days allowed. The maximum number of sick leave days available for use shall be 100. Accumulated sick leave days over 100 may be sold back to the district at the rate of one-half of classified substitute pay per day. There shall be no payment for unused sick leave when an employee ceases employment with the District. The total amount of leave sold back to the District was \$1,708 for year ended June 30, 2019.

The District's policy is to recognize the costs of compensated absences when actually paid. The cost of accumulated sick and vacation pay is not recorded at the time the benefits are accumulated. At June 30, 2019, the District has not estimated the cost of accumulated sick and vacation pay. Vacation and sick leave paid out to retirees for June 30, 2019 amounted to \$21,953.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement (KPERS) receive long-term disability benefits and life insurance. The plan is administered through a trust held by KPERS that is funded to pay annual benefits payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

NOTE K. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at <http://www.kpers.org> or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provision of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE K. DEFINED BENEFIT PENSION PLAN- continued

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,730,655 for the year ended June 30, 2019.

Net Pension Liability

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$23,434,839. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportionate share of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at <http://www.kpers.org> or can be obtained as described above.

NOTE L. OTHER RETIREMENT BENEFITS

An employee who qualifies for retirement benefits with KPERS is also eligible for U.S.D. 290 retirement benefits if the employee has worked for the district at least ten years. The District's retirement stipend is equal to one-half of the substitute teacher pay rate for each day of accrued sick leave.

The District will contribute \$45.00 per month (\$540.00 per contract year) into each teacher's Employer Paid Account. Contributions will be prorated for teachers who work less than full time in a certified position and/or are employed for less than a full contract year.

Upon beginning his/her 6th continuous year as a teacher employed by the District, each teacher will become vested in 10% of the value within his/her Employer Paid Account. The vested portion will continue to increase by 10% until the teacher is 100% vested upon beginning his/her 11th continuous year with the District. A teacher who terminates employment with the District after the beginning of his/her 6th year may leave the vested amount, including the interest on that vested amount, in the Employer Paid Account, thereby retaining continuous vesting status upon returning to a teaching position with the District at a future date. All unvested moneys will be forfeited by the employee and will revert to the District Forfeiture Account.

Employees may redirect investments in the Employer Paid Account, after the initial enrollment. The employee is responsible for the results of these decisions.

A teacher may access the vested portion of his/her Employer Paid Account upon termination of an employment contract with the District.

Employer Paid Contributions and growth thereon will be considered taxable income upon distribution from the plan. Further, a penalty for early withdrawal may apply for distributions made prior to the age allowed by State and Federal laws and regulations. Qualified Rollover options may allow a terminated teacher to defer taxation until a later date.

Upon retirement, eligible teachers may choose to relinquish the portion of the vested amount in their Employer Paid Account equal to the amount that would have been in their account had they invested in the District's Default Investment Track and thereby participate in the Phase Out Option described below.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE L. OTHER RETIREMENT BENEFITS- continued

Eligibility – A teacher may choose the Phase Out Option if he/she: (1) Was employed as a full or part time teacher in a certified position by the District during the current contract year, (2) Has ten years or more of full or part time employment as a teacher in a certified position with the District immediately prior to retirement, (3) Meets KPERS eligibility for retirement benefits, or (4) Retires prior to 2022-2023 contract year.

Application – A teacher may apply for the Phase Out Option by giving written notice to the Board of Education according to “Article Five, Section C: Application.”

The Phase Out Option deposit will be made no later than July 31st of the employee’s final year of employment. This option includes a onetime deposit of \$15,000 minus any amount currently in the Employer Paid Account that would have accumulated had all moneys been invested in the District’s Default Investment Track. This one time contribution will be prorated for part-time employees.

Exception to the July 31st payment date: Any employee who notifies the BOE of his/her coming retirement by September 20th of his/her final year of employment will receive the Phase Out deposit no later than October 31st of that current year. These employees will be responsible for gains or losses in this account.

The District offers its employees a 403(b) retirement plan which is available to employees of the District. During the year ended June 30, 2019, the District contributed \$126,845 on behalf of employees to the plan.

NOTE M. HEALTH INSURANCE

All employees who work at least 30 hours per week may participate in the district insurance programs. The board shall pay \$75 per month as a cash option for employees hired before July 1, 2000 who normally work 35 hours or more per week. For employees hired on or after July 1, 2000 the board shall pay the current agreed benefit per month as a partial payment toward the district health insurance for those employees enrolled in the District health plan, after completion of a 60-day waiting period. This amount will be prorated for employees working less than the hours of a full-time paraprofessional, based on a 40-hour workweek. The District’s expenditures for this health insurance program amounted to \$1,699,273 for year ended June 30, 2019.

NOTE N. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

NOTE O. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records the reimbursement as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser’s office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of the current year’s budget. The second half is due May 10 and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer’s office at designated times throughout the year.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

NOTE O. OTHER INFORMATION - continued

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2019.

Compliance with Kansas Statutes: Management is not aware of any statutory violations for the period covered by the audit.

NOTE P. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through September 30, 2019 the date the financial statements were available to be issued.

**REQUIRED
REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended June 30, 2019

	Certified Budget	Adjustments To Comply with Legal Max
Governmental Type Funds		
General Funds		
General Fund	\$ 16,947,260	\$ (611,129)
Supplemental General	5,402,798	(192,277)
Special Purpose Funds		
Adult Education	58,200	0
4 Year Old At Risk	60,000	0
At Risk (K-12)	2,697,241	0
Bilingual Education	40,000	0
Virtual Education	40,000	0
Capital Outlay	2,950,000	0
Drivers Education	40,025	0
Food Service	1,305,577	0
Professional Development	195,500	0
Parents as Teachers	29,000	0
Special Education	5,123,149	0
Career & Technology Education Coop	813,891	0
KPERS Retirement Contribution	2,757,414	0
Bond and Interest Fund		
Bond and Interest	4,738,285	0

See Independent Auditor's Report.

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
\$ 663,401	\$ 16,999,532	\$ 16,453,084	\$ (546,448)
0	5,210,521	5,210,521	0
0	58,200	58,200	0
0	60,000	54,244	(5,756)
0	2,697,241	2,454,574	(242,667)
0	40,000	40,000	0
0	40,000	39,043	(957)
0	2,950,000	1,967,771	(982,229)
0	40,025	23,525	(16,500)
0	1,305,577	1,030,719	(274,858)
0	195,500	154,409	(41,091)
0	29,000	14,500	(14,500)
0	5,123,149	4,810,997	(312,152)
0	813,891	767,809	(46,082)
0	2,757,414	1,730,655	(1,026,759)
0	4,738,285	4,738,136	(149)

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State aid				
Equalization	\$ 12,760,826	\$ 13,248,606	\$ 14,052,620	\$ (804,014)
Supplemental General	473,509	546,448	0	546,448
Special Education	2,357,071	2,541,077	2,894,640	(353,563)
Other				
Reimbursed expenses & donations	141,669	116,953	0	116,953
Interest on idle funds	0	0	0	0
Total cash receipts	<u>15,733,075</u>	<u>16,453,084</u>	<u>\$ 16,947,260</u>	<u>\$ (494,176)</u>
Expenditures				
Instruction				
Salaries	5,833,092	6,452,802	\$ 6,710,441	\$ (257,639)
Employee benefits	1,140,970	1,229,952	1,412,202	(182,250)
Purchased professional and Tech Services	132,327	135,194	132,327	2,867
Purchased property services	46,137	59,018	46,137	12,881
Other purchased services	1,570	12,345	1,570	10,775
Supplies	183,723	196,004	233,723	(37,719)
Student activities	59,728	79,277	59,728	19,549
Student support services				
Salaries	756,431	761,948	763,144	(1,196)
Employee benefits	132,933	130,367	132,933	(2,566)
Other purchased services	169	89	169	(80)
Supplies	4,490	5,220	4,490	730
Instructional support staff				
Salaries	130,795	142,667	142,957	(290)
Employee benefits	21,486	35,049	21,486	13,563
Supplies	45,898	45,960	45,898	62
General administrative				
Salaries	280,887	272,364	286,077	(13,713)
Employee benefits	54,068	67,179	54,068	13,111
Purchased professional and Tech Services	120,702	127,086	120,702	6,384
Purchased property services	2,625	3,108	2,625	483
Other purchased services	15,752	5,911	15,300	(9,389)
Supplies	23,084	26,446	37,662	(11,216)
Other	14,578	2,493	0	2,493

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
School administration				
Salaries	\$ 911,996	\$ 931,714	\$ 911,994	\$ 19,720
Employee benefits	152,384	148,002	152,384	(4,382)
Purchased property services	1,216	1,351	1,216	135
Other purchased services	0	0	453	(453)
Supplies	14,042	12,973	14,042	(1,069)
Central services				
Salaries	187,015	180,933	187,015	(6,082)
Employee benefits	28,651	25,937	28,651	(2,714)
Student transportation services				
Salaries	97,189	100,396	97,188	3,208
Employee benefits	13,033	13,309	13,033	276
Vehicle operating services				
Salaries	123,968	114,487	123,968	(9,481)
Employee benefits	24,023	18,331	24,023	(5,692)
Other purchased services	5,096	3,181	5,096	(1,915)
Motor Fuel	33,532	44,708	33,532	11,176
Vehicle services & maintenance Services				
Purchased professional and Tech Services	10,517	9,691	10,517	(826)
Supplies	31,507	27,196	31,507	(4,311)
Equipment	14,849	3,654	14,849	(11,195)
Other	22	518	22	496
Other student transportation services				
Salaries	40,418	41,929	40,418	1,511
Employee benefits	8,486	8,609	8,486	123
Operating transfers				
Special Education	2,627,359	2,834,462	2,894,640	(60,178)
At-Risk	1,713,101	1,418,080	1,375,000	43,080
Career & Technology Education COOP	70,000	100,777	70,000	30,777
Food Service	0	6,876	0	6,876
Virtual Education	34,717	39,043	40,000	(957)
Professional Development	30,000	30,000	30,000	0
Textbook	85,000	0	200,000	(200,000)
Contingency Reserve	473,509	546,448	415,587	130,861
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(611,129)</u>	<u>611,129</u>
Legal General Fund Budget	15,733,075	16,453,084	16,336,131	116,953

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018			Over
	Actual	Actual	Budget	(Under)
Expenditures - continued				
Adjustment for qualifying budget credits	\$ 0	\$ 0	\$ 663,401	\$ (663,401)
Total expenditures	15,733,075	16,453,084	\$ 16,999,532	\$ (546,448)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 1,818,984	\$ 1,891,091	\$ 1,898,614	\$ (7,523)
Delinquent	58,103	52,553	43,376	9,177
Motor vehicle	226,859	214,242	190,777	23,465
Commercial vehicle tax	0	0	9,999	(9,999)
Recreational vehicle	3,105	2,914	2,619	295
State aid				
Equalization	2,841,833	3,026,792	3,138,485	(111,693)
Other				
Reimbursements	1,214	0	0	0
Operating transfers				
Contingency Reserve	228,328	0	0	0
Total cash receipts	<u>5,178,426</u>	<u>5,187,592</u>	<u>\$ 5,283,870</u>	<u>\$ (96,278)</u>
Expenditures				
Instruction				
Purchased prof & tech. service	58,331	29,892	\$ 60,000	\$ (30,108)
Other purchased services	15,975	18,152	16,000	2,152
Supplies	23,805	14,896	25,000	(10,104)
Instructional Support				
Salaries	247,171	242,298	265,420	(23,122)
Employee benefits	56,647	54,714	61,110	(6,396)
Purchased professional & tech. service	87,232	80,646	90,000	(9,354)
Other purchased services	1,067	1,553	1,200	353
Supplies	12,833	18,382	15,000	3,382
Central services				
Salaries	90,000	92,790	92,700	90
Employee benefits	11,978	12,109	12,169	(60)
Operations and maintenance				
Salaries	683,263	743,913	710,500	33,413
Employee benefits	186,345	181,447	206,000	(24,553)
Purchased professional & tech. service	64,943	61,246	70,000	(8,754)
Purchased property services	153,517	167,825	214,500	(46,675)
Other purchased services	166,189	191,885	205,500	(13,615)
Supplies	113,121	120,791	120,000	791

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
Energy	\$ 534,197	\$ 642,249	\$ 567,000	\$ 75,249
Student Transportation Services				
Motor Fuel	19,171	18,974	25,500	(6,526)
Operating Transfers				
Bilingual Education	31,429	40,000	40,000	0
Special Education	1,049,673	887,698	800,000	87,698
Career & Technology Education COOP	600,000	600,000	600,000	0
Professional Development	55,000	55,000	55,000	0
Parents as Teachers	14,500	14,500	14,500	0
Textbook & Student Materials Revolving	60,000	0	15,000	(15,000)
At-Risk 4 Year old	52,308	54,244	60,000	(5,756)
At-Risk K-12	766,355	865,317	1,060,699	(195,382)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(192,277)</u>	<u>192,277</u>
 Total expenditures	 <u>5,155,050</u>	 <u>5,210,521</u>	 <u>\$ 5,210,521</u>	 <u>\$ 0</u>
 Receipts over (under) expenditures	 23,376	 (22,929)		
 Unencumbered cash, July 1	 <u>263,396</u>	 <u>286,772</u>		
 Unencumbered cash, June 30	 <u>\$ 286,772</u>	 <u>\$ 263,843</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT EDUCATION FUND - 10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 46,958	\$ 53,447	\$ 49,555	\$ 3,892
Delinquent	1,363	1,294	1,119	175
Motor vehicle tax	5,482	3,984	5,065	(1,081)
Commercial vehicle Tax	0	0	266	(266)
Recreational vehicle tax	76	77	70	7
Total cash receipts	<u>53,879</u>	<u>58,802</u>	<u>\$ 56,075</u>	<u>\$ 2,727</u>
Expenditures				
Instruction				
Other purchased services	<u>58,200</u>	<u>58,200</u>	<u>\$ 58,200</u>	<u>\$ 0</u>
Total expenditures	<u>58,200</u>	<u>58,200</u>	<u>\$ 58,200</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(4,321)	602		
Unencumbered cash, July 1	<u>22,963</u>	<u>18,642</u>		
Unencumbered cash, June 30	<u>\$ 18,642</u>	<u>\$ 19,244</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
4 YEAR OLD AT RISK - 11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
Supplemental General Fund	\$ 52,308	\$ 54,244	\$ 60,000	\$ (5,756)
Expenditures				
Instruction				
Salaries	43,427	45,223	\$ 50,348	\$ (5,125)
Employee benefits	8,881	9,021	9,652	(631)
Total expenditures	52,308	54,244	\$ 60,000	\$ (5,756)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
K-12 AT RISK - 13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Grants	\$ 62,162	\$ 68,917	\$ 65,000	\$ 3,917
Other				
Tuition	690	670	1,000	(330)
Operating transfers				
Supplemental General	766,355	865,317	1,060,699	(195,382)
General	<u>1,713,101</u>	<u>1,418,080</u>	<u>1,375,000</u>	<u>43,080</u>
Total cash receipts	<u>2,542,308</u>	<u>2,352,984</u>	<u>\$ 2,501,699</u>	<u>\$ (148,715)</u>
Expenditures				
Instruction				
Salaries	2,076,955	1,852,797	\$ 2,006,689	\$ (153,892)
Employee benefits	404,536	325,024	410,082	(85,058)
Purchased professional services	6,519	0	6,000	(6,000)
Supplies	3,884	6,865	4,500	2,365
Student support services				
Salaries	58,949	0	0	0
Employee benefits	16,748	0	0	0
Purchased professional services	37,795	44,004	44,004	0
Other purchased services	968	321	0	321
School administration				
Salaries	115,682	125,151	125,100	51
Employee benefits	18,956	20,256	19,866	390
Purchased professional services	80,000	80,000	80,000	0
Supplies	<u>384</u>	<u>156</u>	<u>1,000</u>	<u>(844)</u>
Total expenditures	<u>2,821,376</u>	<u>2,454,574</u>	<u>\$ 2,697,241</u>	<u>\$ (242,667)</u>
Receipts over (under) expenditures	(279,068)	(101,590)		
Unencumbered cash, July 1	<u>474,611</u>	<u>195,543</u>		
Unencumbered cash, June 30	<u>\$ 195,543</u>	<u>\$ 93,953</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION FUND - 14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
Supplemental general	\$ 31,429	\$ 40,000	\$ 40,000	\$ 0
Expenditures				
Instruction				
Salaries	24,090	25,806	\$ 26,140	\$ (334)
Employee benefits	7,304	13,896	13,860	36
Purchased Professional & Tech Service	0	29	0	29
Other Purchased Services	35	250	0	250
Supplies	0	19	0	19
Total expenditures	<u>31,429</u>	<u>40,000</u>	<u>\$ 40,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND - 15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
General	\$ 34,717	\$ 39,043	\$ 40,000	\$ (957)
Total cash receipts	34,717	39,043	\$ 40,000	\$ (957)
Expenditures				
Instruction				
Salaries	8,000	11,000	\$ 10,000	\$ 1,000
Employee benefits	596	829	800	29
Supplies	18,875	20,844	18,875	1,969
School Administration				
Salaries	6,779	5,946	10,000	(4,054)
Employee benefits	467	424	325	99
Total expenditures	34,717	39,043	\$ 40,000	\$ (957)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 939,967	\$ 1,034,868	\$ 990,284	\$ 44,584
Delinquent	23,736	24,529	22,387	2,142
Interest on idle funds	47,075	48,795	0	48,795
Reimbursed refunds	717,890	3,356	0	3,356
Other revenue from local source	35,297	15,479	0	15,479
Motor vehicle tax	109,618	113,298	101,085	12,213
Commercial Vehicle Tax	0	0	5,298	(5,298)
Recreational vehicle tax	1,508	1,542	1,388	154
State sources				
State Aid	485,872	522,819	523,884	(1,065)
Total cash receipts	<u>2,360,963</u>	<u>1,764,686</u>	<u>\$ 1,644,326</u>	<u>\$ 120,360</u>
Expenditures				
Instruction				
Supplies	47,197	48,349	\$ 125,000	\$ (76,651)
Property	278,325	658,075	350,500	307,575
Student support services				
Property	17,076	686	50,000	(49,314)
Central services				
Supplies-Technology services	0	0	40,000	(40,000)
Property	41,717	225,902	200,000	25,902
Operation and maintenance				
Salaries	246,389	248,560	255,000	(6,440)
Employee benefits	58,782	53,819	70,000	(16,181)
Purchased property services	82,626	56,360	502,500	(446,140)
Property	42,156	29,572	100,000	(70,428)
Transportation				
Property	286,239	124,417	300,000	(175,583)
Vehicle services & maintenance services				
Salaries	46,893	48,103	50,000	(1,897)
Employee benefits	6,086	5,200	7,000	(1,800)
Property	38,098	0	50,000	(50,000)
Facility acquisition & construction services				
Architectural & Engineering services	0	0	50,000	(50,000)
Site Improvement	12,300	6,152	300,000	(293,848)
Building Improvements	95,391	462,576	500,000	(37,424)
Total expenditures	<u>1,299,275</u>	<u>1,967,771</u>	<u>\$ 2,950,000</u>	<u>\$ (982,229)</u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts over (under) expenditures	\$ 1,061,688	\$ (203,085)		
Unencumbered cash, July 1	<u>2,366,266</u>	<u>3,427,954</u>		
Unencumbered cash, June 30	\$ <u><u>3,427,954</u></u>	\$ <u><u>3,224,869</u></u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
DRIVERS EDUCATION - 18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State aid				
State safety aid	\$ 12,672	\$ 15,141	\$ 14,300	\$ 841
Local sources				
Tuition	<u>15,195</u>	<u>19,875</u>	<u>16,000</u>	<u>3,875</u>
Total cash receipts	<u>27,867</u>	<u>35,016</u>	<u>\$ 30,300</u>	<u>\$ 4,716</u>
Expenditures				
Instruction				
Salaries	17,991	20,151	\$ 25,000	\$ (4,849)
Employee benefits	1,417	1,570	2,025	(455)
Supplies	0	11	10,500	(10,489)
Other	364	218	500	(282)
Vehicle operations				
Motor Fuel - not school bus	0	0	2,000	(2,000)
Other	<u>334</u>	<u>1,575</u>	<u>0</u>	<u>1,575</u>
Total expenditures	<u>20,106</u>	<u>23,525</u>	<u>\$ 40,025</u>	<u>\$ (16,500)</u>
Receipts over (under) expenditures	7,761	11,491		
Unencumbered cash, July 1	<u>28,089</u>	<u>35,850</u>		
Unencumbered cash, June 30	<u>\$ 35,850</u>	<u>\$ 47,341</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
FOOD SERVICE FUND - 24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Local sources				
Student lunch sales	\$ 254,165	\$ 239,027	\$ 248,250	\$ (9,223)
Student Sales (Breakfast)			22,535	
Adult and other student sales	32,884	39,031	13,985	25,046
State aid				
Equalization aid	11,155	10,466	10,200	266
Federal aid				
Grant	708,666	692,600	798,164	(105,564)
Interest	148	143	150	(7)
Other				
Miscellaneous	0	4	0	4
Operating transfers				
General	0	6,876	0	6,876
Total cash receipts	<u>1,007,018</u>	<u>988,147</u>	<u>\$ 1,093,284</u>	<u>\$ (82,602)</u>
Expenditures				
Food service operation				
Salaries	93,795	120,186	\$ 140,000	\$ (19,814)
Employee benefits	18,024	24,349	22,607	1,742
Other purchased services	822,096	822,330	967,970	(145,640)
Supplies	13,495	88	15,000	(14,912)
Property, equipment, furnishings	35,736	41,997	150,000	(108,003)
Other	9,068	21,769	10,000	11,769
Total expenditures	<u>992,214</u>	<u>1,030,719</u>	<u>\$ 1,305,577</u>	<u>\$ (274,858)</u>
Receipts over (under) expenditures	14,804	(42,572)		
Unencumbered cash, July 1	<u>297,489</u>	<u>312,293</u>		
Unencumbered cash, June 30	<u>\$ 312,293</u>	<u>\$ 269,721</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT - 26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State Sources				
Professional Dev - State Aid	\$ 17,820	\$ 19,852	\$ 12,409	\$ 7,443
Local Sources				
Miscellaneous Income	1,780	0	2,500	(2,500)
Operating transfer				
General	30,000	30,000	30,000	0
Supplemental general	55,000	55,000	55,000	0
Total cash receipts	104,600	104,852	\$ 99,909	\$ 4,943
Expenditures				
Instruction support staff				
Purchased professional / technical svc	63,010	119,244	\$ 100,000	\$ 19,244
Other purchased services	31,151	31,220	75,000	(43,780)
Supplies	2,640	1,328	5,000	(3,672)
Central Services				
Purchased professional/technical svc	0	0	5,000	(5,000)
Other purchased services	0	0	10,000	(10,000)
Other Support Services				
Purchased professional services	3,599	2,117	500	1,617
Other purchased services	700	500	0	500
Total expenditures	101,100	154,409	\$ 195,500	\$ (41,091)
Receipts over (under) expenditures	3,500	(49,557)		
Unencumbered cash, July 1	187,050	190,550		
Unencumbered cash, June 30	\$ 190,550	\$ 140,993		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 21

SPECIAL PURPOSE FUNDS
PARENTS AS TEACHERS FUND - 28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Operating transfers				
Supplemental general	\$ <u>14,500</u>	\$ <u>14,500</u>	\$ <u>14,500</u>	\$ <u>0</u>
Expenditures				
Student support services				
Other purchased services	<u>12,100</u>	<u>14,500</u>	\$ <u>29,000</u>	\$ <u>(14,500)</u>
Total expenditures	<u>12,100</u>	<u>14,500</u>	\$ <u>29,000</u>	\$ <u>(14,500)</u>
Receipts over (under) expenditures	2,400	0		
Unencumbered cash, July 1	<u>12,100</u>	<u>14,500</u>		
Unencumbered cash, June 30	\$ <u>14,500</u>	\$ <u>14,500</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Local Sources				
Other	\$ 50,499	\$ 77,390	\$ 14,058	\$ 63,332
State aid				
Grants	14,913	0	0	0
Federal aid				
Grants	507,882	504,044	510,000	(5,956)
Medicaid	142,833	256,336	200,000	56,336
Operating transfers				
General fund	2,627,359	2,922,159	2,894,640	27,519
Supplemental general fund	1,049,673	800,000	800,000	0
Total cash receipts	4,393,159	4,559,929	\$ 4,418,698	\$ 141,231
Expenditures				
Instruction				
Salaries	2,865,863	3,016,668	\$ 3,031,094	\$ (14,426)
Employee benefits	615,741	597,154	700,000	(102,846)
Purchased professional / technical services	110,246	142,646	250,000	(107,354)
Other purchased services	144,803	126,420	165,000	(38,580)
Supplies	35,366	37,193	50,000	(12,807)
Property	6,241	1,078	10,000	(8,922)
Other	4,097	3,676	5,000	(1,324)
Student support services				
Salaries	222,968	336,543	235,000	101,543
Employee benefits	39,633	55,959	52,500	3,459
Purchased professional / technical services	16,502	5,272	20,000	(14,728)
Instructional support staff				
Salaries	37,455	33,247	40,000	(6,753)
Employee benefits	8,728	7,507	10,550	(3,043)
Other purchased services	4,782	5,577	7,000	(1,423)
Supplies	105	0	500	(500)
Special area administration				
Salaries	154,173	157,443	162,500	(5,057)
Employee benefits	26,468	25,758	29,952	(4,194)
Purchased professional / technical services	1,471	2,090	2,500	(410)
Purchased property services	7,904	9,357	25,000	(15,643)
Supplies	7,120	5,149	10,000	(4,851)

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
Operations and maintenance				
Purchased property services	\$ 1,075	\$ 1,259	\$ 2,500	\$ (1,241)
Other purchased services	414	0	5,000	(5,000)
Energy	8,694	7,844	10,500	(2,656)
Equipment	4,961	10,971	5,000	5,971
Student transportation services				
Salaries	96,457	72,903	125,000	(52,097)
Employee benefits	7,952	7,678	11,453	(3,775)
Vehicle operating services				
Salaries	84,416	97,020	90,000	7,020
Employee benefits	15,534	13,436	17,000	(3,564)
Other purchased services	15,179	11,266	20,000	(8,734)
Supplies	18,461	19,883	25,100	(5,217)
Other student transportation services				
Property	1,213	0	5,000	(5,000)
Total expenditures	<u>4,564,022</u>	<u>4,810,997</u>	<u>\$ 5,123,149</u>	<u>\$ (312,152)</u>
Receipts over expenditures	(170,863)	(251,068)		
Unencumbered cash, July 1	<u>1,975,314</u>	<u>1,804,451</u>		
Unencumbered cash, June 30	<u>\$ 1,804,451</u>	<u>\$ 1,553,383</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
OTTAWA TINY-K FUND - 31

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Local sources		
Other	\$ <u>166,127</u>	\$ <u>155,773</u>
Expenditures		
Student support service		
Salaries	76,938	97,477
Employee benefits	13,645	15,743
Purchased professional / technical services	37,337	36,675
Other purchased services	2,045	2,319
Supplies	520	297
Other supplemental service		
Other	<u>3,000</u>	<u>3,262</u>
Total expenditures	<u>133,485</u>	<u>155,773</u>
Receipts over (under) expenditures	32,642	0
Unencumbered cash, July 1	<u>0</u>	<u>32,642</u>
Unencumbered cash, June 30	\$ <u><u>32,642</u></u>	\$ <u><u>32,642</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
CAREER & TECHNOLOGY EDUCATION COOP - 34

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
General	\$ 70,000	\$ 100,777	\$ 70,000	\$ 30,777
Supplemental general	600,000	600,000	600,000	0
Other				
Federal Aid	0	0	500	(500)
State Aid	3,922	3,515	3,033	482
Reimbursed expenses	10,135	9,589	0	9,589
 Total cash receipts	 684,057	 713,881	 \$ 673,533	 \$ 40,348
Expenditures				
Instruction				
Salaries	525,182	557,417	\$ 550,000	\$ 7,417
Employee benefits	87,208	90,871	96,179	(5,308)
Other purchased services	6,039	15,597	10,000	5,597
Supplies	39,224	65,030	60,000	5,030
Property (Equipment & Furnishings)	0	0	50,000	(50,000)
School administration				
Salaries	20,654	21,735	25,000	(3,265)
Employee benefits	6,962	7,044	7,712	(668)
Supplies	570	191	1,000	(809)
Student transportation services				
Salaries	10,570	9,210	12,000	(2,790)
Employee benefits	818	714	1,000	(286)
Other	0	0	1,000	(1,000)
 Total expenditures	 697,227	 767,809	 \$ 813,891	 \$ (46,082)
 Receipts over (under) expenditures	 (13,170)	 (53,928)		
 Unencumbered cash, July 1	 256,904	 243,734		
 Unencumbered cash, June 30	 \$ 243,734	 \$ 189,806		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
KPERS CONTRIBUTION FUND - 51

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State Aid				
KPERS	\$ 2,010,363	\$ 1,730,655	\$ 2,757,414	\$ (1,026,759)
Total Receipts	<u>2,010,363</u>	<u>1,730,655</u>	<u>\$ 2,757,414</u>	<u>\$ (1,026,759)</u>
Expenditures				
Instruction				
Employee benefits	1,335,082	1,149,328	\$ 1,831,200	\$ (681,872)
Student support services				
Employee benefits	168,066	144,683	230,519	(85,836)
Instructional support				
Employee benefits	57,094	49,151	78,310	(29,159)
General administration				
Employee benefits	61,115	52,612	83,825	(31,213)
School administration				
Employee benefits	148,968	128,241	204,325	(76,084)
Central services				
Employee benefits	36,388	31,325	49,910	(18,585)
Operations & maintenance				
Employee benefits	137,911	118,723	189,158	(70,435)
Transportation				
Employee benefits	56,089	48,285	76,932	(28,647)
Food service				
Employee benefits	<u>9,650</u>	<u>8,307</u>	<u>13,235</u>	<u>(4,928)</u>
Total expenditures	<u>2,010,363</u>	<u>1,730,655</u>	<u>\$ 2,757,414</u>	<u>\$ (1,026,759)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND - 53

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

	2018 Actual	2019 Actual
Cash receipts		
Transfer from general	\$ 473,509	\$ 546,448
Expenditures		
Transfers		
TextBook Fund	228,328	300,000
Total expenditures	228,328	300,000
Receipts over (under) expenditures	245,181	246,448
Unencumbered cash, July 1	1,547,423	1,792,604
Unencumbered cash, June 30	\$ 1,792,604	\$ 2,039,052

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
TEXTBOOK FUND - 55

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Local sources		
Textbook rental and sales	\$ 166,026	\$ 179,045
Operating transfers		
General	85,000	0
Supplemental general	60,000	0
Contingency	<u>0</u>	<u>300,000</u>
Total cash receipts	<u>311,026</u>	<u>479,045</u>
Expenditures		
Instruction		
Textbook and workbook purchases	<u>238,355</u>	<u>611,091</u>
Receipts over (under) expenditures	72,671	(132,046)
Unencumbered cash, July 1	<u>352,532</u>	<u>425,203</u>
Unencumbered cash, June 30	\$ <u><u>425,203</u></u>	\$ <u><u>293,157</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
OMS AFTER SCHOOL PROGRAM - 56

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Other		
Other	\$ <u>0</u>	\$ <u>0</u>
Expenditures		
Instruction		
Purchased professional / technical services	<u>2,444</u>	<u>0</u>
Receipts over (under) expenditures	(2,444)	0
Unencumbered cash, July 1	<u>2,444</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2t

SPECIAL PURPOSE FUNDS
OMS SUPPLEMENTAL - 57

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Other		
Other	\$ <u>0</u>	\$ <u>0</u>
Expenditures		
Instruction		
Other purchased services	<u>10,334</u>	<u>0</u>
Receipts over (under) expenditures	(10,334)	0
Unencumbered cash, July 1	<u>10,334</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290**Ottawa, Kansas**Schedule 2u***SPECIAL PURPOSE FUNDS
LINC/EF-AFTER SCHOOL - 78******SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)***

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 74,875	\$ 74,875
Other		
Fees	<u>11,915</u>	<u>9,917</u>
Total cash receipts	<u>86,790</u>	<u>84,792</u>
Expenditures		
Instruction		
Salaries	28,234	17,097
Employee benefits	4,848	2,867
Purchased professional services	6,891	7,485
Supplies	8,749	5,003
Instructional support staff		
Salaries	7,038	10,615
Employee benefits	545	823
General Administration		
Purchased Professional Services	7,234	5,166
School administration		
Salaries	16,093	22,861
Employee benefits	1,248	1,773
Transportation		
Salaries	2,170	0
Employee benefits	<u>168</u>	<u>0</u>
Total expenditures	<u>83,218</u>	<u>73,690</u>
Receipts over (under) expenditures	3,572	11,102
Unencumbered cash, July 1	<u>23,446</u>	<u>27,018</u>
Unencumbered cash, June 30	\$ <u><u>27,018</u></u>	\$ <u><u>38,120</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2v

SPECIAL PURPOSE FUNDS
21st CENTURY - 79

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 63,354	\$ 63,354
Local Funding		
United Way	1,000	0
Other		
Fees	<u>10,370</u>	<u>6,970</u>
Total cash receipts	<u>74,724</u>	<u>70,324</u>
Expenditures		
Instruction		
Salaries	25,819	16,962
Employee benefits	4,455	2,745
Purchased professional / technical services	6,163	5,262
Supplies	8,951	3,557
Instructional support staff		
Salaries	7,038	8,952
Employee benefits	545	694
General administration		
Purchased professional / technical services	6,221	5,667
School administration		
Salaries	16,093	19,421
Employee benefits	<u>1,248</u>	<u>1,506</u>
Total expenditures	<u>76,533</u>	<u>64,766</u>
Receipts over (under) expenditures	(1,809)	5,558
Unencumbered cash, July 1	<u>18,397</u>	<u>16,588</u>
Unencumbered cash, June 30	\$ <u><u>16,588</u></u>	\$ <u><u>22,146</u></u>

See Independent Auditor's Report.

Unified School District Number 290**Ottawa, Kansas**Schedule 2w*SPECIAL PURPOSE FUNDS****TITLE VI B DISCRETIONARY PROJECT - 80****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**REGULATORY BASIS*

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

	2018 Actual	2019 Actual
Cash receipts		
Federal aid		
Grants	\$ 19,229	\$ 21,229
Expenditures		
Instruction		
Salaries	6,951	10,380
Purchased professional / technical services	1,253	1,975
Supplies	4,414	300
Student Support Services		
Purchased professional / technical services	5,000	7,000
Instructional support staff		
Purchased professional / technical services	1,611	1,574
Total expenditures	19,229	21,229
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	\$ 0	\$ 0

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2x

SPECIAL PURPOSE FUNDS
TITLE I - 81

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 505,528	\$ 496,645
Expenditures		
Instruction		
Salaries	410,066	394,809
Employee benefits	58,334	96,348
Other purchased services	4,500	4,449
Supplies	32,178	15
Student support services		
Other	0	1,024
Instructional support staff		
Supplies	<u>450</u>	<u>0</u>
Total expenditures	<u>505,528</u>	<u>496,645</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2y

SPECIAL PURPOSE FUNDS
TITLE IIA - 82

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>103,143</u>	\$ <u>119,569</u>
Expenditures		
Instruction		
Salaries	78,707	100,838
Employee benefits	8,634	16,844
Purchased Professional/Tech Services	<u>15,802</u>	<u>1,887</u>
Total expenditures	<u>103,143</u>	<u>119,569</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
TITLE I - FOCUS - 85

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>10,900</u>	\$ <u>0</u>
Expenditures		
Instruction		
Supplies	865	0
Instructional support staff		
Purchased professional / technical services	<u>11,152</u>	<u>0</u>
Total expenditures	<u>12,017</u>	<u>0</u>
Receipts over (under) expenditures	(1,117)	0
Unencumbered cash, July 1	<u>1,117</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290**Ottawa, Kansas**Schedule 2aa*SPECIAL PURPOSE FUNDS***CARL PERKINS IMPROVEMENT GRANT - 86***SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**REGULATORY BASIS*

For the Year Ended June 30, 2019

(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>21,841</u>	\$ <u>27,559</u>
Expenditures		
Instruction		
Salaries	6,213	4,958
Other purchased services	2,716	2,524
Property	10,132	14,200
Instructional support staff		
Purchased professional / technical services	1,704	5,877
School Administration		
Salaries	1,000	0
Employee Benefits	<u>76</u>	<u>0</u>
Total expenditures	<u>21,841</u>	<u>27,559</u>
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	<u>0</u>	<u>0</u>
Unencumbered cash (deficit), June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2bb

SPECIAL PURPOSE FUNDS
SCHOOL GRANTS PROGRAM- 95

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
Cash receipts		
Other		
Donations	\$ <u>28,559</u>	\$ <u>15,454</u>
 Expenditures		
Instruction		
Supplies	<u>11,539</u>	<u>23,001</u>
 Receipts over (under) expenditures	17,020	(7,547)
 Unencumbered cash, July 1	<u>25,278</u>	<u>42,298</u>
 Unencumbered cash, June 30	\$ <u><u>42,298</u></u>	\$ <u><u>34,751</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2cc

TRUST FUNDS
EXPENDABLE TRUSTS
McKINNEY-VENTO - 90

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash Receipts		
Gifts	\$ <u>0</u>	\$ <u>15,225</u>
Expenditures		
Salaries	0	12,417
Other purchased services	<u>0</u>	<u>2,808</u>
Total expenditures	<u>0</u>	<u>15,225</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2dd

DEBT SERVICE FUNDS
BOND AND INTEREST FUND - 63

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 2,291,353	\$ 2,572,919	\$ 2,462,425	\$ 110,494
Delinquent	52,929	55,502	54,561	941
Motor vehicle	245,823	277,068	247,290	29,778
Recreational vehicle	3,399	3,771	3,395	376
Commercial Vehicle Tax	0	0	12,960	(12,960)
State aid				
Equalization aid	<u>2,697,468</u>	<u>2,346,754</u>	<u>2,321,319</u>	<u>25,435</u>
Total cash receipts	<u>5,290,972</u>	<u>5,256,014</u>	<u>\$ 5,101,950</u>	<u>\$ 154,064</u>
Expenditures				
Debt service				
Interest	3,619,935	3,572,386	\$ 3,572,385	\$ 1
Principal	1,775,000	1,165,000	1,165,000	0
Commission and postage	<u>750</u>	<u>750</u>	<u>900</u>	<u>(150)</u>
Total expenditures	<u>5,395,685</u>	<u>4,738,136</u>	<u>\$ 4,738,285</u>	<u>\$ (149)</u>
Receipts over (under) expenditures	(104,713)	517,878		
Unencumbered cash, July 1	<u>6,607,548</u>	<u>6,502,835</u>		
Unencumbered cash, June 30	<u>\$ 6,502,835</u>	<u>\$ 7,020,713</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2ee

CAPITAL PROJECT FUNDS
CONSTRUCTION - 65

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Other		
Bond proceeds	\$ 39,348	\$ 0
Interest	<u>102,187</u>	<u>29,091</u>
Total cash receipts	<u>141,535</u>	<u>29,091</u>
Expenditures		
Operations & Maintenance		
Salaries	38,977	3,030
Employee Benefits	2,922	0
Purchased professional / technical services	284,039	139,816
Purchased property services	2,609,358	613,203
Supplies	25,917	3,312
Other Purchased Services	<u>1,547,187</u>	<u>1,806,502</u>
Total expenditures	<u>4,508,400</u>	<u>2,565,863</u>
Receipts over (under) expenditures	(4,366,865)	(2,536,772)
Unencumbered cash (deficit), July 1	<u>7,601,508</u>	<u>3,234,643</u>
Unencumbered cash (deficit), June 30	\$ <u><u>3,234,643</u></u>	\$ <u><u>697,871</u></u>

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2ff

*TRUST FUNDS
EXPENDABLE TRUSTS
SCHOLARSHIP FUND - 96*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)*

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash Receipts		
Interest	\$ 148	\$ 171
Expenditures		
Scholarships	<u>4,122</u>	<u>4,053</u>
Receipts over (under) expenditures	(3,974)	(3,882)
Unencumbered cash, July 1	<u>47,079</u>	<u>43,105</u>
Unencumbered cash, June 30	<u><u>\$ 43,105</u></u>	<u><u>\$ 39,223</u></u>

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2gg

*TRUST FUNDS
NONEXPENDABLE TRUSTS
HAZELTON LIBRARY FUND - 94*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual for the Prior Year Ended June 30, 2018)*

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Interest	\$ 184	\$ 1,014
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	184	1,014
Unencumbered cash, July 1	<u>45,261</u>	<u>45,445</u>
Unencumbered cash, June 30	\$ <u><u>45,445</u></u>	\$ <u><u>46,459</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2019

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School				
Art	\$ 2,027	\$ 1,790	\$ 1,359	\$ 2,458
Auto Tech Club	2,373	545	150	2,768
Avid	196	316	300	212
Band	8,596	8,280	10,757	6,119
Baseball	1,752	12,027	11,099	2,680
Basketball - Boys	2,343	2,622	3,518	1,447
Beef	91	750	312	529
Board Fees	0	19,156	19,146	10
Class of 2015	3,429	0	0	3,429
Class of 2016	3,214	0	0	3,214
Class of 2017	2,268	0	0	2,268
Class of 2018	2,562	0	0	2,562
Class of 2019	2,739	0	653	2,086
Class of 2020	1,716	9,588	8,592	2,712
Class of 2021	1,698	1,287	877	2,108
Class of 2022	0	1,779	1,047	732
Concessions	818	4,425	5,088	155
Cross Country	717	0	520	197
CTE Preschool	2,899	0	2,107	792
Culinary Business	59	3,119	2,556	622
Cyclone Awards	474	0	350	124
Debate	204	170	165	209
Donations	546	8	135	419
Drama	1,383	5,772	5,827	1,328
Educators Rising	788	1,610	975	1,423
Empty Bowls	104	0	0	104
FBLA	102	220	301	21
FCA	589	1,240	1,470	359
FCCLA	272	3,932	3,550	654
FFA	5,346	21,466	19,167	7,645
Farm to Table	0	763	0	763
Football	5,568	5,153	8,398	2,323
Forensics	10	6,852	6,512	350
Girls Basketball	1,083	3,205	3,008	1,280
Golf	2	30	0	32
Granger Memorial	7,617	0	250	7,367
Graphic Design	5,500	1,570	2,057	5,013
GSA	1,008	0	0	1,008
HOSA	2,562	4,010	3,878	2,694
John Feighner Memorial	3,128	0	300	2,828
Jr Optimist Club	531	0	531	0
Key Club	658	1,930	374	2,214
Library	2,261	1,421	40	3,642
Musical	251	0	200	51
National Honor Society	780	10,589	10,248	1,121

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2019

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School-continued				
Newspaper	\$ 55	\$ 720	\$ 0	\$ 775
O Club	4,174	2,395	2,783	3,786
Political Science Club	108	0	108	0
Renaissance	378	1,032	1,275	135
S.A.F.E.	4,901	60	1,430	3,531
Sales Tax	587	15,340	15,927	0
Science Club	561	20	0	581
Science Olympiad	829	720	632	917
Scholars Bowl	858	869	860	867
Soccer- Boys	9,643	7,168	5,910	10,901
Soccer- Girls	1,090	3,284	3,124	1,250
Softball	3,956	5,376	5,953	3,379
Soybean	131	0	115	16
Spanish Club	693	2,125	1,796	1,022
Spirit Team	481	29,111	28,782	810
Student Assist	2,413	0	763	1,650
Student Council	1,594	3,479	2,986	2,087
Tennis - Boys	49	0	0	49
Tennis - Girls	230	0	0	230
Track	526	2,420	1,426	1,520
Vocal Music	3,831	15,345	16,956	2,220
Vocal - NYC Trip	0	87,878	87,087	791
Volleyball	4,979	8,446	7,750	5,675
Wall of Honor	1,204	2,100	1,147	2,157
Wrestling	867	5,716	5,399	1,184
Writer's Café	1,419	0	0	1,419
Yearbook	5,190	28,313	25,805	7,698
Activity Fees	5,147	7,817	12,772	192
Subtotal Ottawa High School	136,158	365,359	366,603	134,914
Ottawa Middle School				
Builders Club	846	1,172	1,293	725
Band Activity	100	0	100	0
Chorus	104	790	673	221
FCCLA	6,961	7,589	8,979	5,571
Sales Tax	362	1,593	1,955	0
Board Fees	0	7,898	7,898	0
Yearbook	2,795	7,114	6,844	3,065
Fees	13,120	17,595	22,298	8,417
Subtotal Ottawa Middle School	24,288	43,751	50,040	17,999
Total Student Organization Funds	\$ 160,446	\$ 409,110	\$ 416,643	\$ 152,913

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2019

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
	<u> </u>	<u> </u>
District funds		
Board Petty Cash	\$ 188	\$ 0
Athletics- High School	6,764	0
Athletics - Middle School	<u>6,101</u>	<u>0</u>
 Total District activity funds	 <u>\$ 13,053</u>	 <u>\$ 0</u>

See Independent Auditor's Report

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance June 30, 2019</u>
\$ 3,315	\$ 3,206	\$ 297	\$ 0	\$ 297
85,619	79,042	13,341	0	13,341
<u>12,534</u>	<u>14,973</u>	<u>3,662</u>	<u>0</u>	<u>3,662</u>
<u>\$ 101,468</u>	<u>\$ 97,221</u>	<u>\$ 17,300</u>	<u>\$ 0</u>	<u>\$ 17,300</u>

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2019

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S DEPARTMENT OF AGRICULTURE			
<i>Pass-through Kansas Department of Education</i>			
Child Nutrition Cluster			
School Breakfast Program (SBP)	10.553	\$ 131,824	\$ 131,824
National School Lunch Program (NSLP)	10.555	505,499	505,499
NSLP - Cash for Commodities	10.555	<u>55,277</u>	<u>55,277</u>
Total Child Nutrition Cluster		<u>692,600</u>	<u>692,600</u>
State Administrative Expenses for Child Nutrition	10.560	<u>50</u>	<u>50</u>
TOTAL DEPARTMENT OF AGRICULTURE		<u>692,650</u>	<u>692,650</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Pass-through Kansas Department of Education</i>			
Title I Grants	84.010	496,645	496,645
Career and Technical Education	84.048	27,559	27,559
21st Century Community Learning Ctrs	84.287	138,229	138,229
Improving Teacher Quality State Grants	84.367	88,239	88,239
Student Support & Academic Enrichment Grants	84.424A	31,330	31,330
Special Education Cluster			
Special Education - Grants to States	84.027	506,569	506,569
Special Education - Preschool Grants	84.173	<u>18,704</u>	<u>18,704</u>
Total Special Education Cluster		<u>525,273</u>	<u>525,273</u>
Homeless Child	84196A	15,225	15,225
Hurricanes Harvey, Irma & Maria 2017 CA Wildfires	84.938C	13,750	13,750
TOTAL DEPARTMENT OF EDUCATION		<u>1,336,250</u>	<u>1,336,250</u>
TOTAL FEDERAL AWARDS		<u>\$ 2,028,900</u>	<u>\$ 2,028,900</u>

The District did not provide federal awards to sub-reipients for the year ended June 30, 2019.

See accompanying notes to this schedule.

Unified School District Number 290
Ottawa, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2019

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Unified School District Number 290 under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Unified School District Number 290, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. INDIRECT COST RATES

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board Members
Unified School District Number 290
Ottawa, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unified School District Number 290, Ottawa, Kansas, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated September 30, 2019. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

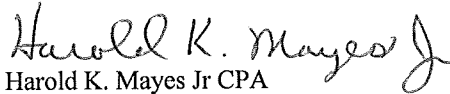
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 30, 2019

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board Members
Unified School District Number 290
Ottawa, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District Number 290's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

Opinion on each Major Program

In our opinion, District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

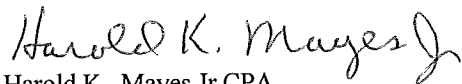
Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 30, 2019

**Unified School District Number 290
Ottawa, Kansas**

*SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended June 30, 2019*

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP: Adverse

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis: Unmodified

Internal control over financial reporting

Material weakness(es) identified? No

Significant deficiencies identified not considered to be material weaknesses: None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiencies identified not considered to be material weaknesses: No

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
Special Education Cluster		
84.027	EHC Flo-Thru Disc Title VIB	\$ 506,569
84.173	Preschool EC Flo-Thru	18,704
	Total Cluster	<u>525,273</u>
84.010	Title I Grants to Local Educational Agencies	<u>496,645</u>
	Total	<u>\$ 1,021,918</u>

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? No